

## CHAPTER 13. SCHEDULING VOUCHERS

### SECTION 1. SCHEDULING OF SF 1166

1. GENERAL. Standard Form 1166, Voucher and Schedule of Payments, and SF 1167 (Continuation Sheet) shall be used to authorize payments by the disbursing officer. Each basic voucher will be listed on a voucher schedule with all information required for check issuance purposes. After certification by an authorized certifying officer, the original voucher schedule and the necessary copies will be transmitted to the disbursing center and the basic vouchers will be retained in the accounting office (1 TFRM 4-2025.30). Treasury Department regulations on processing SF 1166's can be found at 1 TFRM 4-2055.
2. ENTERING PAYMENT DUE DATE.
  - a. Background. TFRM Transmittal Letter No. 394 announced that beginning April 1, 1983, the payment due date must be included on all SF 1166 Voucher and Schedule of Payments used for Treasury disbursed vendor payments and all other approved voucher-schedules used for non-Treasury disbursed vendor payments. The payment due date is the date on which Federal payment should be made under the Prompt Payment Act. This is discussed in paragraph 14, Chapter 2 of this manual. If vendor payments are included on voucher-schedules with other types of payments, the payment due date will be shown only for vendor payments.
  - b. Accounting Office Responsibilities. Accounting offices are responsible for computing a due date for each payment to be made, warehousing the payments, and submitting the voucher-schedules to the disbursing center to allow payments to be made as close as possible to the due date. Mail delivery time for receipt of the voucher-schedule by the disbursing centers should be calculated in the overall scheduling process. The term "warehousing" as used by Treasury means holding a payment to permit the payment to be made as close as possible, but not later than, the payment due date, or if appropriate, the discount date.
  - c. Treasury's Payment Dating and Release Policy. Checks without manual enclosures are dated and released the next business day following receipt of the voucher-schedule by the disbursing center. Manual enclosures cause operational problems to Treasury disbursing centers and accounting offices are reminded that payment information can be included on checks which might negate the need for manual enclosures. TFCS payments are dated

and issued according to the date shown in the "TO BE PAID ON (date)" entry that appears at the bottom of the Appropriation Summary Block on the voucher-schedule. An example can be found in Attachment No. 2 to TFRM Bulletin No. 83-14.

- d. Use of Payment Due Date. The payment due date will not be shown on the check or included with the TFCS payment information provided to the receiving financial institution. The payment due date will be used by Treasury to monitor compliance with the Prompt Payment Act. Non-Treasury disbursing offices should periodically monitor the payment due dates to ensure that payments are not disbursed prematurely.

### 3. ASSIGNMENT OF VOUCHER-SCHEDULE NUMBERS.

- a. General Requirements. Accounting offices will assign individual schedule numbers to each SF 1166 processed in its accounts. These numbers will be considered to be the official document number and will be used for all accounting and auditing purposes. Numbers shall run consecutively for each fiscal year. Accounting offices may request disbursing centers to place voucher-schedule numbers on checks if such information is necessary to their internal operating requirements, otherwise such numbers are not required to be placed on checks.
- b. Transportation Voucher-Schedule. A separate series of voucher-schedule numbers, prefixed by the letter "T" will be assigned by accounting offices to voucher-schedules covering transportation charges (including related certificates of settlement). Numbers shall run consecutively for each fiscal year.
- c. Disbursing Center Voucher Numbers. Disbursing center voucher numbers are not required on voucher-schedules processed by disbursing centers, except for transportation vouchers. The reference or document number assigned by the accounting office will be the only document number required. Such numbers will be considered as the official number of the document and all references to accounting documents will relate or cite the number assigned by the accounting office. The one exception applies to voucher-schedules relating to payments for transportation services. The disbursing center will assign a D.O. voucher number to each SF 1166 used for making payments for transportation services.

4. PREPARATION. Prepare SF 1166 in an original and at least two copies, except that for transportation payments, prepare an original and three copies, and for no-check vouchers prepare an original only. In preparing the schedule the following basic procedure will apply:

a. Prepare Separate SF 1166 for:

(1) Transportation vouchers:

- (a) Payable in U.S. dollars.
- (b) Payable in foreign currency. (Requires an additional copy of SF 1166.)
- (c) "No check" vouchers requiring no action by the disbursing office.

(2) Other than transportation.

- (a) Payroll vouchers.
- (b) Travel vouchers.
- (c) Vouchers payable in foreign currency. (Requires an additional copy of the SF 1166.)
- (d) "No check" vouchers requiring no action by the disbursing office.
- (e) TFCS payment vouchers.

Note: Beginning October 1, 1983, agencies will be required to use the TFCS for making Treasury disbursed vendor payments in excess of \$25,000 (See paragraph 8, TFRM Bulletin No. 83-14).

(f) All other vouchers.

- b. Insert in the proper space on the SF 1166 the sheet number, schedule number, office, location, and station identification code.
- c. Complete the appropriation summary block to show opposite the appropriation symbols the total amount chargeable to each appropriation involved.

- d. Insert the basic voucher number in the "Voucher No." column for transportation vouchers only. Use of this column for other than transportation vouchers is optional, depending on the needs of the accounting office.
- e. Insert in the "payee, etc." column, using UPPER CASE letters, the name and address (including ZIP code) of the payee. See paragraph 11 of this Chapter for check identification information that may be entered in this space. For a sample completed SF 1166, See Appendix No. 1 to 1 TFRM 4-2000.
- f. The payment due date for vendor payments will be shown as follows:
  - (1) OCR processed voucher-schedules. Enter the payment due date one space below the last line of the payee information in block 16 and enter four question marks (????) in block 17 on the same line as shown in the following example (also see Attachment No. 1 to TFRM Bulletin 83-14):

AIR PRODUCST & CHEMICALS	DEPT 832
PO BOX 1582	WASH DC 20013
DUE DATE 4/6/83	????

Failure to enter the four question marks as shown will result in rejection of the OCR processed voucher-schedule. Detailed instructions for the preparation of OCR voucher-schedules are contained in the OCR Preparation Manual published by Treasury's Division of Disbursement, BGFO.

- (2) TFCS payment voucher-schedules. Enter the payment due date on the next line following the last line of the payee information as shown in the following example (also see attachment No. 2 to TFRM Bulletin 83-14):

ABC NATIONAL BANK  
DETROIT MICHIGAN  
0720-0303-7  
(8844874) HEARTLAND CONST CO  
CONST FUND TRUSTEE ACT  
DUE DATE 4/6/83

- (3) Voucher-schedules for non-Treasury disbursing offices. The payment due date for vendor payments will be shown on all vendor-schedules.

- g. On each page list the greatest number of items which normal spacing requirements permit. Schedule the maximum number of items on each SF 1166 without regard to appropriation.
  - h. Insert in the "Amount" column opposite the payee's name the amount approved for payment. The grand total in the amount column on the first page of the schedule must include items listed on continuation sheets and agree with the total charge to all appropriations in the appropriation summary block.
  - i. For more detailed information on entering data on the voucher-schedules, see 1 TFRM 4-2055.35 and 2575 (for TFCS payments).
  - j. Payments from SF 1166-EDP, a computer generated version of SF 1166 used as supporting documentation for check-issue media submitted on magnetic tapes, are provided for in 1 TFRM 4-2060.
5. PLACING PAID LEGEND ON VOUCHERS. To prevent duplicate payments prominently stamp, mark, or perforate basic vouchers, invoices, and principal supporting documents with a paid legend when scheduled and certified for payment. If the principle supporting document consists of a listing or a large number of documents, place the paid legend only on the first page.
6. EXAMINATION AND CERTIFICATION. An authorized certifying officer shall execute the certification for payment provided on the SF 1166. Before entering his/her signature, the authorized certifying officer should verify that the following are correctly shown on SF 1166:
- a. The heading of the form (office, location, and D.O. symbol).
  - b. The appropriation summary (it must agree with the total of individual supporting vouchers).
  - c. Basic voucher numbers for transportation vouchers.
  - d. The payee's name and address.
  - e. The payee's identification numbers, such as payee account number, invoice number, etc.
  - f. The amount due each payee.
  - g. The payment due date for each vendor payment.
  - h. Grand total.

7. SCHEDULING NO-CHECK VOUCHERS. Vouchers for which no checks are to be issued to the payee will be assigned voucher numbers, as other disbursement vouchers, and scheduled in the following manner:
  - a. Vouchers from which deductions are made will be scheduled with all other disbursement voucher-schedules submitted to disbursing centers with the notation "No-Check" opposite the voucher deduction in the "D.O. Check No." column.
  - b. Vouchers requiring no action by the disbursing center will be scheduled separately. Such schedules will be headed plainly as "No-Check Vouchers" and will not be submitted to the disbursing center. They will be filed with paid schedules.
8. CONSOLIDATION OF INVOICES. Multiple invoices or bills payable to one vendor at one office or place of business may be consolidated into one payment to reduce the number of vouchers prepared and checks issued when the due dates for the multiple bills or invoices are the same. Payment in this manner must be agreeable to the vendor.
9. SCHEDULING TRAVEL ADVANCES. An abbreviation of the notation "Travel Advance per Authorization No. \_\_\_\_\_, Dated \_\_\_\_\_" will be entered in the voucher number column of the voucher-schedule. When the travel advance payment is to be made by an imprest fund cashier, the traveler will submit a properly approved SF 1038, Advance of Funds Application and Account, to the cashier for the advance payment.
10. TRANSPORTATION VOUCHERS.
  - a. General. The procedures for processing transportation vouchers can be found in 41 CFR 101-41.8. Vouchers covering charges for intracity transit services; for local storage, drayage, and hauling services; or for small shipments not procured with GBL's will not be handled as transportation vouchers. These shall be listed on voucher-schedules covering payments for other than transportation charges.
  - b. Enclosures or Inserts With Treasury Checks. Generally, the tear off slips from the related basic transportation vouchers shall accompany the SF 1166 to the disbursing center for forwarding to the carrier-payees with the payment check.

- c. Identifying Vouchers. Enter the voucher number on the SF 1166 in the "Voucher No." column opposite the carrier's name. If two or more vouchers for one carrier are combined into one payment, the voucher number of each voucher must be listed on the schedule.
- d. Maintaining Files for Forwarding to GSA. An accomplished copy of the schedule will be returned to the accounting office, after checks are drawn by the disbursing officer. Place this accomplished copy and the original of the carrier's voucher in a temporary file after recording the disbursing officer's voucher number in the "DOVOU" block, the name or symbol of the disbursing officer and the date on which payment was made in the "Paid by" block of each voucher, if not already inserted by the disbursing center.
- e. Forwarding Transportation Vouchers and Supporting Documents to GSA. Each month after the Statement of Transactions has been received and reconciled, basic documents covering payment to carriers for passenger and freight transportation services, supported by accomplished carbon copies of related voucher-schedules, will be forwarded promptly to the General Services Administration, as follows:
  - (1) The accomplished carbon copy of the voucher schedule will be placed on top and be securely attached to the related basic vouchers, however, the basic vouchers and related schedules are not to be stapled or otherwise attached by any permanent fastening device, but may be kept together by the use of cord or tape.
  - (2) For those vouchers covering automatic payment of carrier charges for passenger transportation services, the following will be sent to GSA:
    - (a) a copy of the SF 1166;
    - (b) the original of the GTR (SF 1169);
    - (c) a copy of the ticket listing; and
    - (d) the agent's coupon (air service) or auditor's coupon (AMTRAK) of each ticket on the listing (41 CFR 101-41.206).

- (3) Each shipment of transportation vouchers will include in package number 1 an original and one copy of SF 1186, Transmittal for Transportation Schedules and Related Basic Documents, together with an addressed return envelope. An SF 1186 will be submitted to GSA each month whether there are any disbursements for transportation services or not. Transportation documents withheld or delayed will be properly identified and submitted under separate cover and in no case filed and shipped with documents for subsequent periods.
- (4) The shipping cartons used for transmission to the GSA must not exceed 15" long, 12" wide, and 10" deep. These are the dimensions specified under national stock number 8115-00-290-3379 for the shipment of documents to Federal Record Centers.
- (5) Packages will be addressed on the cover or container:

FROM: Name and address of the transmitting accounting office  
Period of account  
Disbursing symbol number  
Package number \_\_\_\_\_ of \_\_\_\_\_

TO: General Services Administration (BWAA/C)  
Chief, Paid Voucher Receiving Unit  
Room GS-B-336, 18th and F Streets, N.W.  
Washington, D.C. 20405

11. DISCOUNT VOUCHERS. Vouchers involving discounts are to be listed on a separate voucher-schedule from other types of payments. A large rubber stamp impression (preferably 24-point) and reading as follows should be placed along the left-hand edge of the non-OCR Voucher-Schedule:

Discount Date Expires \_\_\_\_\_

On Optical Character Recognition (OCR) format voucher-schedules, the discount stamp may be placed only in the Appropriation Summary block; otherwise the voucher-schedule will be rejected by the scanning equipment.



12. CHECK IDENTIFICATION. To avoid unnecessary correspondence, payee payment identification must be provided as follows:

- a. Each accounting office should establish the capability of identifying checks through information inscribed on the checks by obtaining agreements with grantees, vendors, etc. The agreements on the information to be inscribed should be in writing. When this method is used the operating administration's initials and the identifying numbers will be recorded below the name and address on the SF 1166 as follows:

XYZ COMPANY  
1581 VINE STREET  
WASHINGTON DC 20599

FAA Invoice #1886, 1887

Invoice numbers or other data identifying the payment should be typed on the second succeeding line following the last line of the address as long as it does not overlap into the next payee space. Otherwise, it may be indented slightly and started on the next line following the last line of address to avoid overlapping into the next payee space (1 TFRM 4-2055.35a).

- b. In the absence of a written agreement, check identification should not be shown on the SF 1166; instead, appropriate enclosures such as tear off slips or copies of the invoices designed to identify the payee's account should be furnished. Enclosures should accompany the related SF 1166 for transmittal to the payee along with the check. Where a single check is to be issued combining the payment of two or more invoices, the related tear-off slips or invoices should be stapled together.

13. FOREIGN CURRENCY VOUCHERS. Treasury Department instructions on foreign currency payments can be found at 1 TFRM 4-2075. Accounting offices scheduling foreign currency payments will submit the SF 1166 (original and three copies) to the Treasury disbursing center servicing the accounting station. The voucher-schedules are restricted to the issuance of one type of foreign currency per SF 1166. Accounting offices must insert a payment due date within the appropriation summary box on each SF 1166. To meet the time frames established

by the Prompt Payment Act, SF 1166's scheduled for foreign currency payments must be submitted so as to be received by Treasury disbursing centers 20 days prior to the payment date indicated on the SF 1166's. Failure to do so could possibly result in the loss of cash discounts. Treasury disbursing offices will forward the SF 1166's to the Chief Disbursing Officer. After review, they will be forwarded to the foreign country for payment.

- a. Vouchers Payable in Foreign Currency. Payment should be scheduled in the currency billed unless the payment is for a payee located in a restricted currency country or excess or near-excess currency country (OMB periodically publishes listings of countries in which the foreign currency holdings of the U.S. Government are excess or near-excess). Also excepted are vouchers requesting payment in Panamanian Balboas, which should be scheduled in U.S. dollars. Instructions on scheduling payments in foreign currency are detailed in Appendix No. 2 to 1 TFRM 4-2000. These instructions should be reviewed before preparation of the SF 1166.
- b. Vouchers Payable in Either U.S. Dollars or Foreign Currency. If the invoice allows payment in either U.S. dollars or foreign currency, the SF 1166 will be scheduled for payment in U.S. dollars.
- c. Distribution of SF 1166's. The Treasury disbursing center will transmit the original and two copies of the SF 1166 to the Chief Disbursing Officer who, in turn, will transmit the original and one copy of the SF 1166 to the appropriate U.S. Disbursing Officer overseas. The U.S. Disbursing Officer will retain the original SF 1166 and send the copy reflecting paid information with the monthly Statement of Transactions to the applicable DOT accounting office.

## SECTION 2. PAYMENTS TO GSA

1. GENERAL. The General Accounting Office has stated that billings from GSA shall be paid in accordance with regulations issued by GSA (7 GAO 8.5). GSA's regulations are at 41 CFR 101-2.1. GSA Form 789, Statement, Voucher, and Schedule of Withdrawals and Credits, is used by the General Services Administration to bill agencies for materials and services which are not presently covered under the SIBAC billing system. The GSA Form 789 will not be sent to the Treasury Disbursing Center, but will be processed following the procedures prescribed by Treasury for expenditure transactions not requiring payment by check found at 1 TFRM 2-2540 and outlined in Section 3 of this chapter. If an account is in dispute and settlement cannot be concluded, GSA will submit the disputed bill with supporting documents to the General Accounting Office for settlement. GSA may also use SF 1081 to schedule other types of payment, such as special work requests not covered under SIBAC procedures. Payment of materials and services covered under the SIBAC system (see Chapter 10) is accomplished on TFS Form 7306, Paid Billing Statement for SIBAC Transactions, as described in Treasury Fiscal Requirements Manual, Part VI, Chapter 5000 (1 TFRM 6-5000).
2. GSA FORM 789. Enter the following information on GSA Form 789 when received from GSA.
  - a. Enter your voucher number in the space "BUREAU VOUCHER NUMBER."
  - b. In the block "Withdraw From", enter the agency address and the ALC of the paying office.
  - c. In the block "Appropriation or Fund," enter the appropriation symbol(s).
  - d. In the column "Amount", enter opposite the appropriation symbol(s) the total amount(s) chargeable to each appropriation. Total amount of this column must agree with the amount shown in "Total Amount Due on This Statement."
  - e. The authorized certifying officer signature and date.
  - f. Process the GSA Form 789 in the same manner as an SF 1081 (see Section 3).

3. ADJUSTMENTS.

- a. \$25 or Less. Adjustments are not required and should not be requested or made whenever the difference involved resulting from over or under deliveries or over or under charges is \$25 or less for any line item on a bill or for any bills more than one year old from the date of billing. This should not be construed to eliminate billings and payments for requisitioned items of \$25 or less. (This does not apply to reimbursable commercial toll charges in the Federal Telecommunications Fund.)
- b. Credit Adjustments. Credit adjustments for authorized return sales will be issued by GSA upon receipt of the returned material. The credit will be included on the next bill issued.

SECTION 3. EXPENDITURE TRANSACTIONS  
NOT REQUIRING PAYMENT BY CHECK

1. GENERAL. This section deals with "no-check" transactions between two or more different appropriations, funds, and receipt accounts classified as expenditure transactions. The term "expenditure transaction" as used in this section means withdrawal from one account and credit to another account when both sides of the transaction will be recorded in the central accounts of the Bureau of Government Financial Operations (BGFO) as an expenditure and repayment or receipts. Treasury checks will not be used as a payment method between agencies that can accept a transfer by using SF 1081, Voucher and Schedule of Withdrawals and Credits. Treasury Department regulations in this area can be found in 1 TFRM 2-2540. This section does not address transactions under the SIBAC System (see paragraph 2, Chapter 10).
2. EXPENDITURE TRANSACTIONS/ADJUSTMENTS ENTIRELY WITHIN AN ALC. Optional Form 1017-G, Journal Voucher, will be used to effect expenditure withdrawals and credits or adjustments between appropriation, fund, and receipt accounts when the transactions affect only the accounts of the same ALC. These transactions will be included in the SF 224, Statement of Transactions, provided to the BGFO. The journal voucher will not be sent to the BGFO.
3. EXPENDITURE TRANSACTIONS/ADJUSTMENTS BETWEEN AGENCIES WITHIN THE TREASURY DISBURSING AREA. The SF 1081, Voucher and Schedule of Withdrawals and Credit, is prescribed by the Treasury Department for use as a combined billing and payment document for interagency payment transactions by agencies within the Treasury disbursing area (i.e., agencies that report on SF 224) to process expenditure withdrawals and credits between appropriation, fund, and receipt accounts. A sample of SF 1081, revised September 1982, can be found in Appendix 1 to 1 TFRM 2-2500. When an SF 1081 is appropriate for use, neither an SF 1166 nor a Treasury check will be used to effect the transaction.
4. PREPARATION AND TRANSMITTAL OF SF 1081. The SF 1081 is a four-part, prenumbered accounting document. The form will be initiated by the billing agency and prepared in accordance with the instructions in 1 TFRM 2-2540.50. Details or reasons for the bill will be indicated on the SF 1081 or supported by required documents. The SF 1081 will be completed by indicating a billing office contact. The billing agency will send the original, duplicate copy, and triplicate copy to the customer. Billing documents must be received no later than the 22nd calendar day to insure payment in the accounting month. Billings received after the 22nd calendar day will be processed in the next accounting month.

5. RESPONSIBILITIES OF CUSTOMER AGENCY. The voucher examiner will verify the transaction as being proper for payment. The SF 1081 will be completed by entering the voucher number, the appropriation to be charged, the accounting month in which the transaction will be reported, and the amount which must agree with the billed amount. If proper for payment, the SF 1081 will be given to the certifying officer for signature. The triplicate copy must be returned to the billing office to be used in reconciliation. The customer office will keep the original and duplicate copies of the SF 1081. No copies of the SF 1081 will be sent to BGFO. Payment will be completed by reporting both the charge to the appropriation and the credit to the billing office's appropriation in Section I of the SF 224. Both the charge and credit amounts must agree and the transaction must be reported in the month indicated by the customer on the SF 1081. By certification of the SF 1081, the customer agency will insure that the transaction has been completed by reporting to BGFO on the SF 224.
6. BATCH TRANSMITTAL OF PAID DOCUMENTS. When multiple SF 1081 documents are to be transmitted, the completed documents should be batched by using TFS Form 5908, Journal Voucher Batch Transmittal (see appendix 1 to 1 TFRM 2-2500). You should insure that the batched documents are sent to the accounting office designated on the SF 1081.
7. DISPUTES AND ERRONEOUS TRANSACTIONS.
  - a. Incorrect Billing. Accounting offices that receive SF 1081 billing documents that are determined to have been sent in error to the wrong customer, should contact the billing office and expedite the return of the documents to the billing office.
  - b. Dispute of Partial Billed Amount. When an SF 1081 is received and contains items that cannot be immediately verified or are in dispute, the accounting office must complete the transaction as billed and file a claim with the billing office. The accounting office will prepare a new SF 1081 citing the original document and send it to the billing office. The billing office will generate credit to your appropriation on the billing office's SF 224. At no time will the document received by a customer be altered.
  - c. Dispute on Total Bill. If the total amount of the bill received is disputed, the accounting office should contact the billing agency to determine the nature of the bill. If it is an error, the bill should be returned to the billing agency.